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*Attorneys for Plaintiff*

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION

ALPINE SECURITIES CORPORATION,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant/Counterclaimant.

Case No. 2:21-CV-00683-DBB-JCB

**STIPULATED MOTION TO STAY CASE  
PENDING CONSIDERATION OF  
SETTLEMENT OFFER**

Plaintiff Alpine Securities Corporation (“Alpine”) and the United States of America stipulate and respectfully move the Court to stay this matter pending the United States’ consideration of a written settlement offer made by Alpine. If the settlement is not accepted, the parties will, on or before December 15, 2023, submit a status report or motion requesting dates for the completion of discovery and filing of dispositive motions.

The parties have completed significant amounts of written discovery in this matter and have identified areas of contention on that written discovery. They have also identified potential party and fact witnesses for depositions.

Through the course of discovery, the parties identified two issues they viewed as dispositive or partially dispositive: First, the United States claims that the Court lacks subject matter jurisdiction because Alpine did not pay a proper divisible portion of assessments at issue in this matter, which Alpine disputes; and second, Alpine claims that the IRS assessments at issue in this matter are invalid because they were procedurally improper and made with improper notice to Alpine, which the United States disputes.

To conserve time and resources on further discovery on the merits of the case, the parties had requested that the Court allow them to brief the issues. (ECF No. 33.) Prior to briefing, counsel for the Plaintiff received authority to make a formal written settlement offer to the United States. On September 29, 2023, counsel for the Plaintiff sent a settlement offer to counsel for the United States.

Counsel for Alpine has thus far negotiated with the United States' trial counsel, and any recommendation regarding settlement by trial counsel for the United States may or may not be accepted. The Department of Justice's multi-layered review process takes a substantial amount of time to complete and requires action by the appropriate delegate of the Attorney General. Accordingly, for good cause, the parties request a two-month stay, until December 15, 2023, of this matter for consideration and any further negotiation of the offer.

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WHEREFORE, the parties so stipulate and request that the Court stay this matter and enter the attached proposed order requiring the parties to submit a status report or motion on or before December 15, 2023.

Dated: October 5, 2023

Respectfully Submitted,

/s/ Paul K. Savage

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